

of the period covered thereby, and shall at the same time pay to the State Insurance Commissioner the tax provided in the Revenue Act then in force on such premium ascertained, as provided in subsection (c) hereof, less returned premium on canceled policies.

(e) ~~If any such insurance carrier shall fail or refuse to make the return required by this Article, the said Commissioner of Insurance shall assess the tax against such insurance carrier at the rate herein provided for, on such amount of premium as he may deem just, and the proceedings thereon shall be the same as if the return had been made.~~

(f) ~~If any such insurance carrier shall withdraw from business in this State before the tax shall fall due, as herein provided, or shall fail or neglect to pay such tax, the Commissioner of Insurance shall at once proceed to collect the same; and he is hereby empowered and authorized to employ such legal process as may be necessary for that purpose, and when so collected he shall pay the same into the State treasury. The suit may be brought by the Commissioner of Insurance, in his official capacity, in any court of this State having jurisdiction. Reasonable attorney's fees may be taxed as costs therein, and process may issue to any county of the State, and may be served as in civil actions, or in case of unincorporated associations, partnerships, interindemnity contracts, upon any agent of the parties thereto upon whom process may be served under the laws of this State.~~

(g) ~~Any person or persons who shall in this State act or assume who acts or assumes to act as agent for any such insurance carrier whose authority to do business in this State has been suspended, while such the suspension remains in force, or shall neglect or refuse who neglects or refuses to comply with any of the provisions of this section obligatory upon such person or party section, or who shall willfully make willfully makes a false or fraudulent statement of the business or condition of any such insurance carrier, or false or fraudulent return as herein provided, shall be deemed is guilty of a Class 2 misdemeanor.~~

(h) ~~Whenever by this Article, or the terms of any policy contract, any officer is required to give any notice to an insurance carrier, the same notice may be given by delivery, or by mailing by registered letter properly addressed and stamped, to the principal office or general agent of such the insurance carrier within this State, or to its home office, or to the secretary, general agent, or chief officer thereof of the carrier in the United States, or to the State Insurance Commissioner, Commissioner of Insurance.~~

(i) ~~Any insurance carrier liable to pay a tax upon premiums under this Article shall not be liable to pay any other or further tax upon such premiums, under any other law of this State.~~

(j) ~~Every employer carrying his own risk under the provisions of G.S. 97-93 shall, under oath, report to the Commissioner of Insurance his payroll, subject to the provisions of this Article. Such report shall be made in form prescribed by the Commissioner of Insurance, and at the times herein provided for premium reports by insurer. The Commissioner of Insurance shall assess against such payroll a maintenance fund tax computed by taking such percent of the basic premiums charged against the same or most similar industry or business taken from the manual insurance rate then in force in this State as is assessed in the Revenue Act against the insurance~~